

**UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF MASSACHUSETTS**

UNITED STATES OF AMERICA,)	
Petitioner,)	
V.)	M.B.D. No. 08-mc-10279-NG
)	
MARSHALL S. STERMAN,)	
Respondent.)	

DECLARATION OF REVENUE OFFICER

I, Mary A. Coburn, declare:

1. I am a duly commissioned Revenue Officer employed in the Small Business/Self Employed Division of the Office of the Area Director of the Internal Revenue Service at One Montvale Avenue, Stoneham, MA 02180. I make this declaration based on personal knowledge or information provided to me in the course of my employment.

2. In my capacity as a Revenue Officer, I am conducting an investigation for collection of the tax liability of Marshall S. Sterman for the period(s) ending December 31, 1995 and December 31, 1996.

3. In furtherance of the above investigation and in accordance with 26 U.S.C. § 7602, I issued on April 1, 2008, an administrative summons to Marshall S. Sterman to give testimony and to produce documents as described in same summons. The summons is attached to the petition as "Exhibit A".

4. In accordance with 26 U.S.C. § 7603, on April 1, 2008, I served an attested copy of the Internal Revenue Service summons described in paragraph 3 above on the respondent, Marshall S. Sterman, by leaving an attested copy of the summons at the last and usual place of abode of the person to whom it was directed, as evident in the certificate of service on the reverse side of the summons.

5. On April 15, 2008, Marshall S. Sterman failed to comply with the summons. The respondent's refusal to comply with the summons continues to the date of this Declaration.

6. The books, papers, records or other data sought by the summons are not already in the possession of the Internal Revenue Service.


7. All administrative steps required by the Internal Revenue Code for issuance of a summons have been taken.

8. It is necessary to obtain the testimony and to examine the books, papers,

records or other data sought by the summons in order to complete a Collection Information Statement concerning the federal tax liability of Marshall S. Sterman for the period(s) ending December 31, 1995 and December 31, 1996.

I declare under the penalty of perjury that the foregoing is true and correct.

Executed this 25th day of August, 2008.

A handwritten signature in cursive script, reading "Mary A. Coburn", written over a horizontal line.

Mary A. Coburn
Revenue Officer 04-01540